



Department of the Treasury
Internal Revenue Service

Date: July 1, 2002

Form:

990

Tax Year(s) Ended:

Person to Contact:

Contact Telephone Number:

CERTIFIED MAIL

Dear Sir or Madam:

We have completed our examination of your Form 990 for the periods ended _____ and _____. It has been determined that your exempt status should be revoked.

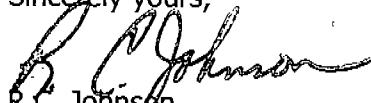
The enclosed report of examination states the basis for the revocation. You have concurred with our determination by signing Form 6018, Consent to Proposed Adverse Action. A copy of which is enclosed. Accordingly, your exemption from Federal income tax under section 501(c)(7) of the Internal Revenue Code has been revoked effective _____.

You are required to file Federal income tax return, Form 1120, with the Internal Revenue Service Center. We have secured the delinquent forms 1120 for the periods ended _____ and _____. When filing future returns, remember the Internal Revenue Code section 277 may limit your deductions.

Please keep a copy of this report with your permanent records.

If you have any questions regarding this matter, please contact the person whose name and telephone number are shown above.

Sincerely yours,


R.C. Johnson
Director, EO Examination

Enclosure(s):
Publication 892